

GOVERNMENT

SIKKIM



GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 29th December, 2017

No. 679

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 26 /2017–State Tax

Dated: 28th August, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as "the said Act"), the Commissioner, hereby extends the time limit for furnishing the return by an Input Service Distributor under sub-section (4) of section 39 of the said Act read with rule 65 of the Sikkim Goods and Services Tax Rules, 2017, for the month as specified in column (2) of the Table below, till the date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Month	Last Date for filing of return in FORM GSTR-6
(1)	(2)	(3)
1.	July, 2017	8 th September
2.	August, 2017	23 rd September

2. This notification shall come into force on the date of its publication in the Official Gazette.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**